Refund of Sales Tax

374. Sri V. L. SHIVAPA (Tiptur).

Will the Minister For Finance, Planning and Youth Welfare, be pleased to state :—

(*a*) the total amount refunded to the registered dealers as 'Sales Tax' on Inter-State transactions not leviable as per the decision of the Supreme Court ;

(*b*) the amount subsequently recovered from the dealers after the amendment of the Act in June 1969—Validating assessments ;

(*c*) the amount by way of interest, if any recovered on the sums and the rate of interest ;

(*d*) the names of dealers of Tumkur District and the amount liable to be refunded ;

(*e*) whether any orders have been issued granting time for payment generally or to any particular dealer in this behalf ; if time has been granted for payment, the names of the dealers and conditions attaching thereto ;

(*f*) whether Government contemplate recovery of the amounts with interest thereon expeditiously ;

(*g*) steps if any, taken in this behalf ?

Sri RAMAKRISHNA HEGDE (Minister for Finance, Planning and Youth Welfare).—

(*a*) Rs. 1,48,60,208-08.

(*b*) Rs. 17,23,664-21 (up to 30th June 1970).

(*c*) There is no provision to collect interest under Central Sales Tax Act, 1956.

(*d*) *Vide* Annexure 'A' appended.

(*e*) Yes.

(*f*) In view of the answer to (*c*), the Question does not arise.

(*g*) Such proceedings are being challenged in the High Court and number of Writ Petitions are still pending.

STATEMENT A

Statement showing refunds ordered under the Central Sales Tax Act, 1956 and under Rule 38 of the Mysore Sales Tax Rules, 1957.

Sl. No.	Name and Address of the dealer	Year for which refunds granted	Amount refunded consequent on the rectification
1	2	3	4
1.	N. J. Shah, Copra Merchant, Tiptur.	1957-58	6,046 74
		1958-59	5,537 70
		1959-60	8,369 73
		1960-61	11,984 98
		1961-62	9,381 65
		1962-63	21,829 33
		1963-64	24,626 82
			87,776 95
2.	S. O. Mehta, Copra Merchant, Tiptur.	1957-58	9,810 01
		1958-59	13,676 21
		1959-60	11,659 39
		1960-61	12,977 16
		1961-62	10,909 51
		1962-63	12,199 56
		1963-64	13,400 68
			84,632 52
3.	R. A. Parekh, Copra Merchant, Tiptur.	1957-58	6,431 51
		1958-59	10,011 45
		1959-60	9,133 86
		1960-61	8,701 86
		1961-62	9,513 47
		1962-63	19,449 29
		1963-64	24,572 52
			87,813 96

(SRI RAMAKRISHNA HEGDE)

1	2	3	4	
4.	T. M. Shah, Copra Merchant, Tiptur.	1957-58	11,991	29
		1958-59	16,927	37
		1959-60	17,303	25
		1960-61	15,206	37
		1961-62	18,917	35
		1962-63	48,530	59
		1963-64	48,529	98
			1,17,406	20
5.	R. T. Bhatia, Copra Merchant, Tiptur.	1957-58	12,159	79
		1958-59	13,058	15
		1959-60	13,507	08
		1960-61	5,983	79
		1961-62	5,268	33
		1962-63	18,962	24
		1963-64	26,282	82
			95,222	20
6.	B. S. Nanjundaiah,	1957-58	11,774	70
		1958-59	13,155	00
		1959-60	14,126	95
		1960-61	16,880	80
		1961-62	14,648	22
		1962-63	30,551	68
		1963-64	32,802	08
			1,33,939	43
7.	B. M. Srikantaiah & Son., Copra Merchant, Tiptur.	1957-58	1,829	25
		1958-59	2,9[illegible]2	95
		1959-60	2,238	57
		1960-61	1,236	34
		1961-62	2,715	20
		1962-63	4,739	16
		1963-64	1,804	40
			17,505	77

1	2	3	4	
8.	B. M. Shankaraiah & Co., Copra Merchants, Tiptur.	1957-58	16,683	68
		1958-59	14,477	12
		1959-60	18,935	97
		1960-61	29,165	44
		1961-62	32,718	26
			1,11,980	47
9.	Tara Nagaraj, Copra Merchant, Tiptur.	1959-60	11,001	98
		1960-61	7,327	85
		1961-62	1,350	09
			19,679	92
10.	G. K. Mallappa & Sons., Tiptur	1959-60	1,235	16
		1960-61	1,146	98
		1961-62	1,132	72
		1962-63	819	48
			4,334	34
11.	Sasalu Channabasappa & Sons, Copra Merchants, Tiptur.	1959-60	3,824	25
		1960-61	8,307	96
		1961-62	3,954	15
		1962-63	4,734	06
		1963-64	12,860	06
			33,680	48
12.	D. S. Mallappa & Sons, Copra Merchants, Tiptur.	1959-60	18,037	81
		1960-61	24,866	35
		1961-62	26,923	05
		1962-63	88,054	58
			1,57,881	79
13.	Sasalu Brothers, Copra Merchants, Tiptur.	1962-63	23,488	59

(SRI RAMAKRISHNA HEGDE)

1	2	3	4
14.	G. S. Sambashivaiah, Copra Merchant, Tiptur.	1959-60	175 61
		1960-61	204 67
		1961-62	297 74
		1962-63	634 09
		1963-64	1,276 48
			2,588 59
15.	G. K. Shivaswamy & Co., Copra Merchants, Tiptur.	1960-61	5,066 40
		1961-62	710 39
			5,776 79
16.	Pallagatti Advappa Channaveerappa, Copra Merchants, Tiptur.	1958-59	4,031 09
		1959-60	5,609 62
		1960-61	7,092 79
		1961-62	8,709 52
		1962-63	19,461 85
		1963-64	23,574 12
			68,478 99
17.	S. R. V. & Brothers, Copra Merchants, Tiptur.	1958-59	6,545 72
		1959-60	8,218 08
		1960-61	7,134 46
		1961-62	5,037 86
		1962-63	10,000 00
			36,936 12
18.	Gopaldas Samasunder Bhatia, Copra Merchant, Tiptur.	1960-61	6,147 02
		1961-62	280 75
			6,427 77
19.	Rameskumar, Punjabhi, Copra Merchant, Tiptur.	1962-63	10,582 22

1	2	3	4
20.	Kanyalak Bhojaraj, Copra Merchant, Tiptur.	1960-61	1,024 44
		1961-62	1,189 20
		1962-63	1,478 00
			3,691 64
21.	Sait Mohanlal & Sons., Copra Merchants, Tiptur.	1961-62	379 99
		1962-63	5,588 04
			5,968 03
22.	C. Bhaskaraiah & Sons, Copra Merchants, Tiptur.	1960-61	1,385 78
		1961-62	612 08
		1962-63	1,329 76
			3,327 62
23.	T. M. Manjunath & Co., Copra Merchants, Tiptur.	1962-63	23,802 72
		1963-64	36,711 76
			60,514 48
24.	A. D. Shah, Copra Merchant, Tiptur.	1957-58	6,094 83
		1958-59	11,059 00
		1959-60	7,182 53
		1960-61	7,201 51
		1961-62	7,502 74
		1962-63	13,186 81
		1963-64	16,101 98
			68,329 40
25.	Murulidhar Tarachand, Tiptur	1963-64	9,077 18 (paid in full).
26.	Chandumal & Sons., Tiptur	1958-59	3,930 57
		1959-60	4,921 42
		1960-61	9,090 53
		1961-62	952 39
			18,894 91